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10 UNITED STATES DISTRICT COURT
11 FOR THE CENTRAL DISTRICT OF CALIFORNIA
12

13 UNITED STATES OF AMERICA,

14 Plaintiff,

15 v.

16 DUSEAN DAWSON,

17 Defendant.

Civil No. 2:22-cv-07487

COMPLAINT TO REDUCE FEDERAL
TAX AND PENALTY ASSESSMENTS
TO JUDGMENT

18
19 **COMPLAINT**

20 The United States of America, plaintiff, for its complaint against Dusean Dawson,
21 defendant, alleges:

22 **A. GENERAL ALLEGATIONS**

23 **Authorization for Suit**

24 1. This action is brought at the direction of the Attorney General of the United
25 States and at the request of, and with the authorization of, the Chief Counsel of the
26 Internal Revenue Service (IRS), a delegate of the Secretary of the Treasury of the United
27 States, pursuant to 26 U.S.C. §§ 7401 for the collection of federal taxes.
28

Jurisdiction and Venue

2. The district court has jurisdiction over this action under 28 U.S.C. §§ 1331, 1340, and 1345, as well as 26 U.S.C. §§ 7402.

3. Venue properly lies in the Central District of California under 28 U.S.C. § 1391(b)(1) because defendant Dusean Dawson resided in this district (in Los Angeles County) when the tax and penalty liabilities at issue were assessed.

The Parties

4. The UNITED STATES OF AMERICA is the plaintiff to this action and seeks to reduce to judgment Dusean Dawson's (the taxpayer) individual federal income tax liabilities (Form 1040) for the tax years 2008, 2009, 2011, 2014, 2016, and 2017 (the subject income tax years), and Trust Fund Recovery Penalties (TFRP) for the tax quarters ending December 31, 2011, March 31, 2012, June 30, 2012, and September 30, 2012 (the subject employment tax quarters.)

5. Defendant DUSEAN DAWSON is made party to this action because the United States is seeking to reduce her federal income tax and TFRP liabilities to judgment.

B. CAUSE OF ACTION

**Claim for Relief: To Reduce Federal Tax and Penalty Assessments to Judgment
(Against Dusean Dawson)**

6. The United States incorporates by reference its allegations made in each of the paragraphs above as if fully restated herein.

The Income Tax Assessments

7. For the subject income tax years, 2008, 2009, 2011, 2014, 2016, and 2017, the Internal Revenue Service (IRS) assessed individual federal income tax against defendant as follows.

Tax Year 2008

8. On April 9, 2012, a delegate of the Secretary of the Treasury assessed federal income tax for the tax year 2008 against defendant based on an unagreed tax

1 deficiency as determined by the IRS.

2 9. The 10 year statutory period within which the United States is authorized to
3 collect the April 9, 2012 assessment has been tolled at least 292 days by reason of
4 defendant's request for a collection due process hearing before the IRS.

5 10. As of June 30, 2022, the outstanding balance of the defendant's individual
6 federal income tax liability for the tax year 2008 is \$12,510, after taking into account
7 abatements, credits, charges, interest, and penalties.

8 Tax Year 2009

9 11. On April 9, 2012, a delegate of the Secretary of the Treasury assessed
10 federal income tax for the tax year 2008 against the defendant based on an unagreed tax
11 deficiency as determined by the IRS.

12 12. The 10 year statutory period within which the United States is authorized to
13 collect the April 9, 2012 assessment has been tolled at least 292 days by reason of
14 defendant's request for a collection due process hearing before the IRS.

15 13. As of June 30, 2022, the outstanding balance of the defendant's individual
16 federal income tax liability for the tax year 2009 is \$44,254, after taking into account
17 abatements, credits, charges, interest, and penalties.

18 Tax Year 2011

19 14. On November 12, 2012, a delegate of the Secretary of the Treasury assessed
20 federal income tax for the tax year 2011 against the defendant based on a tax deficiency
21 as determined by her federal income tax return filed with the IRS. On October 20, 2014,
22 additional tax was assessed based on an unagreed deficiency as determined by the IRS.

23 15. As of June 30, 2022, the outstanding balance of the defendant's individual
24 federal income tax liability for the tax year 2011 is \$6,670, after taking into account
25 abatements, credits, charges, interest, and penalties.

26 Tax Year 2014

27 16. On August 6, 2018, a delegate of the Secretary of the Treasury assessed
28 federal income tax for the tax year 2014 against the defendant based on a tax deficiency

1 as determined by her federal income tax return filed with the IRS.

2 17. As of June 30, 2022, the outstanding balance of the defendant's individual
3 federal income tax liability for the tax year 2014 is \$322, after taking into account
4 abatements, credits, charges, interest, and penalties.

5 Tax Year 2016

6 18. On April 23, 2018, a delegate of the Secretary of the Treasury assessed
7 federal income tax for the tax year 2012 against the defendant based on a tax deficiency
8 as determined by her federal income tax return filed with the IRS.

9 19. As of June 30, 2022, the outstanding balance of the defendant's individual
10 federal income tax liability for the tax year 2016 is \$4,632, after taking into account
11 abatements, credits, charges, interest, and penalties.

12 Tax Year 2017

13 20. On June 4, 2018, a delegate of the Secretary of the Treasury assessed
14 federal income tax for the tax year 2017 against the defendant based on a tax deficiency
15 as determined by her federal income tax return filed with the IRS.

16 21. As of June 30, 2022, the outstanding balance of the defendant's individual
17 federal income tax liability for the tax year 2017 is \$3,006, after taking into account
18 abatements, credits, charges, interest, and penalties.

19 22. As of June 30, 2022, the total outstanding balance of the defendant's
20 individual federal income tax liabilities (Form 1040) for the subject income tax years is
21 \$71,394.

22 23. Since the assessment of the above-stated amounts, interest, fees, collections
23 costs, and penalties have accrued and continue to accrue.

24 The Trust Fund Recovery Penalty Assessments

25 24. During the subject employment tax quarters, those ending December 31,
26 2011, March 31, 2012, June 30, 2012, and September 30, 2012, defendant was the owner
27 operator of a business know as Brighter Beginnings Drug and Alcohol Rehabilitation
28 (BBDAR). BBDAR was located and operated within the Central District of California,

1 in Los Angeles County.

2 25. Defendant was the president of BBDAR, with the authority to sign BBDAR
3 checks.

4 26. Defendant was required to account for, collect, and pay over to the United
5 States employment taxes withheld from the employees of BBDAR for each of the
6 subject employment tax quarters. These withheld employment taxes are referred to
7 herein as the trust fund taxes.

8 27. For each of the subject employment tax quarters, defendant willfully failed
9 to account for, collect and pay over to the United States the trust fund taxes due from
10 BBDAR.

11 28. On April 8, 2013, a delegate of the Secretary of the Treasury assessed Trust
12 Fund Recovery Penalties against defendant for BBDAR's tax quarters ending December
13 31, 2011, March 31, 2012, and June 30, 2012, based on unagreed deficiencies as
14 determined by the IRS.

15 29. As of June 30, 2022, the outstanding balance of the defendant's TFRP
16 liability for the tax quarters ending December 31, 2011, March 31, 2012, and June 30,
17 2012 is \$28,433, after taking into account abatements, credits, charges, interest, and
18 penalties.

19 30. On July 1, 2013, a delegate of the Secretary of the Treasury assessed Trust
20 Fund Recovery Penalty against defendant for the tax quarter ending September 30, 2012,
21 based on an unagreed deficiency as determined by the IRS.

22 31. As of June 30, 2022, the outstanding balance of the defendant's TFRP
23 liability for the tax quarter ending September 30, 2012 is \$9,760, after taking into
24 account abatements, credits, charges, interest, and penalties.

25 32. As of June 30, 2022, the total outstanding balance of the defendant's TFRP
26 assessments for the subject employment tax quarters income is approximately \$38,193.

27 33. Since the assessment of the above-stated amounts, interest, fees and
28 collections costs, and penalties have accrued and continue to accrue.

Defendant's Failure to Pay Tax and Penalty Assessments

34. Despite timely notice and demand, the defendant has failed to pay these income taxes and trust fund recovery penalties.

35. The total balance due calculated to June 30, 2022, for the income tax and TFRP assessments set forth herein is **\$109,597**. Additional amounts continue to accrue as permitted by law.

36. The instant action against the defendant is timely with respect to each of the subject income tax years and employment tax quarters.

WHEREFORE, the United States requests that the Court:

A. Enter a judgment in favor of the United States and against DUSEAN DAWSON, for her individual federal income tax liabilities (Form 1040) as alleged herein in the amount of \$71,395, and for her TFRP liabilities as alleged herein in the amount of \$38,193, calculated to June 30, 2022, plus interest, penalties, and statutory additions thereon as provided by law from the date of each assessment; and

B. Order any further relief it deems just and appropriate.

Dated: October 14, 2022

Respectfully submitted,

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United States Attorney
THOMAS D. COKER
Assistant United States Attorney
Chief, Tax Division

/s/ Robert Conte and Angela Gill
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